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§4-1028.

Every hard-shell clam dealer shall pay a special tax of 25 cents for each bag, which shall contain no more than 105 hard-shell clams, on all clams sold by the dealer. All taxes pursuant to this section shall be remitted to the Department in accordance with its rules and regulations for deposit to the credit of the Fisheries Research and Development Fund and shall be used solely to replenish the hard-shell clam resources of the State.

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